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Ontario 1974 Property Tax Stabilization Program

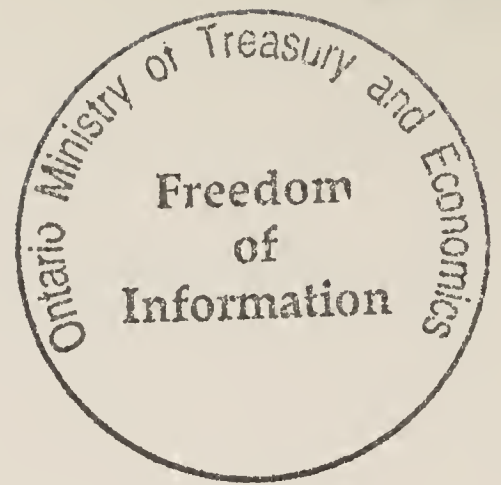
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Treasurer of Ontario*



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1974 PROPERTY TAX STABILIZATION PROGRAM


THE HONOURABLE JOHN WHITE
TREASURER OF ONTARIO

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REVIEW OF THE 1973 PROPERTY TAX STABILIZATION PROGRAM

In 1973, local government was faced with a \$140 million financing deficiency and the need to increase mill rates on average by 8 per cent. Concerned about this prospect, the Province significantly increased its assistance to local government. The principal element of its revenue-sharing program was the Property Tax Stabilization Plan. The grants made under the Plan were designed to reduce property tax rates, constrain expenditure growth rates and equalize municipal tax bases, taking into account special cost factors and needs.

When actual 1973 municipal expenditure data become available, a detailed and comprehensive analysis will be undertaken to assess the impact of the grants on the structure of municipal finance. The following is a preliminary analysis of the effectiveness of the program, based on 1973 municipal budgets.

Distribution of 1973 Property Tax Stabilization Grants

The following table shows the distribution of the 1973 Property Tax Stabilization Grant entitlements for each of four equalized per capita assessment ranges. Municipalities in the lowest range received the maximum Resource Equalization Grant rate of 20 per cent of net levies while municipalities in the highest range were not eligible for Resource Equalization Grants. Municipalities in the middle two ranges received Resource Equalization Grant rates varying from zero to 20 per cent.

DISTRIBUTION OF PROPERTY TAX STABILIZATION GRANT
ENTITLEMENTS: 1973

<u>Per Capita Assessment Range</u> (\$)	<u>No. of Municipi- palities</u>	<u>Resource Equaliza- tion Grants</u> (\$ million)	<u>Percent of Total</u> (%)	<u>General Support Grants</u> (\$ million)	<u>Percent of Total</u> (%)
0 - 5,999	335	13.8	24.6	4.9	9.9
6,000 - 7,999	218	21.2	37.9	9.7	19.5
8,000 - 9,999	166	21.0	37.5	19.0	38.2
10,000 and over	143	0	0	16.1	32.4
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Lower-Tier Municipalities	862	56.0	100.0	49.7	100.0
Upper-Tier Municipalities	40	N/A		8.8	
	<hr/>	<hr/>		<hr/>	
	902*	56.0		58.5	
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Note: Excludes the Village of Erie Beach.

Several observations can be made from the table:

- . 83 per cent of the 862 lower-tier municipalities received Resource Equalization Grants totalling \$56 million.
- . 39 per cent of the 862 municipalities received the maximum Resource Equalization Grant rate of 20 per cent. These municipalities tend to be smaller and consequently received only 10 per cent of the General Support Grants to lower-tier municipalities.

- . 36 per cent of all municipalities with per capita assessments over \$8,000 received 70.6 per cent of the General Support Grants to lower-tier municipalities. These municipalities are generally larger in terms of population and tax levies.
- . Upper-tier municipalities received \$8.8 million or approximately 15 per cent of the total General Support Grants.

Spending Growth Rates and Mill Rate Changes

On average, municipal expenditures in 1973 increased by 10.2 per cent. Lower-tier municipalities increased their spending by 9.0 per cent. These spending growth rates are somewhat below historical averages despite the inflationary pressures that occurred in 1973.¹ The expenditure constraint therefore appeared to forestall abnormal expenditure increases and, in combination with the enriched grants in 1973, reduced tax rates substantially. On average, mill rates declined by 5.1 per cent for all municipalities and 5.5 per cent for lower-tier municipalities.

The following table shows the distribution of spending growth rates. Almost 61 per cent of municipalities had spending growth rates below the 10 per cent target announced in the 1973 Budget. Fifty-five per cent managed to constrain expenditures below the 8 per cent level, thereby qualifying for the maximum General Support Grant rate of 6 per cent. Almost 28 per cent of all municipalities reduced their expenditures from 1972 levels.

1. Budget Paper B, Appendix A, Table A1.

DISTRIBUTION OF MUNICIPAL SPENDING GROWTH RATES IN 1973

<u>Percentage Growth Rate Range</u>	<u>Cumulative Number of Municipalities in Range</u>			<u>Cumulative Percentage of Total Municipalities (%)</u>
	<u>Lower-Tier</u>	<u>Upper-Tier</u>	<u>Total</u>	
Below -20%	53	1	54	6.0
Below -10%	122	2	124	13.8
Below 0%	239	9	248	27.5
Below + 8%	478	15	493	54.7
Below +10%	530	18	548	60.8
Below +12%	587	22	599	67.5
Below +20%	696	29	609	80.4
All Municipalities	862	40	902	100.0

In a similar manner, the next table shows the distribution of mill rate changes in 1973. Sixty-seven per cent of municipalities reduced their mill rates in 1973 and almost 39 per cent reduced mill rates by 10 per cent or more.

DISTRIBUTION OF MILL RATE CHANGES IN 1973

<u>Percentage Mill Rate Change</u>	<u>Cumulative Number of Municipalities in Range</u>			<u>Cumulative Percentage of Total Municipalities (%)</u>
	<u>Lower-Tier</u>	<u>Upper-Tier</u>	<u>Total</u>	
Below -15%	258	14	272	30.2
Below -10%	333	15	348	38.6
Below - 5%	465	20	485	53.8
Below 0%	576	28	604	67.0
Below + 5%	701	32	733	81.3
All Municipalities	862	40	902	100.0

Equalization

The Resource Equalization Grants achieved, in effect, a significant reduction in tax base disparities among municipalities. In 1972, mill rates were higher in municipalities with lower per capita assessments. Their per capita expenditure levels were nevertheless comparable to those of wealthier municipalities. In other words, the less wealthy municipalities had to make higher tax efforts in order to provide the same per capita spending levels.

MILL RATES AND SPENDING GROWTH RATES OF LOWER-TIER MUNICIPALITIES

<u>Per Capita Assessment Range (\$)</u>	<u>Average Equalized Mill Rate 1972</u>	<u>Average Equalized Mill Rate 1973</u>	<u>Percent Change in Average Mill Rate (%)</u>	<u>Average Spending Growth Rate (%)</u>	<u>Per Capita Spending 1972 (\$)</u>
0 - 5,999	13.0	11.7	-10.0	10.96	124
6,000 - 7,999	9.3	8.4	- 9.7	6.57	126
8,000 - 9,999	7.2	7.0	- 2.8	6.50	128
10,000 and over	5.0	5.0	0	5.52	120

This situation improved dramatically in 1973. Mill rate reductions were substantially greater for the less wealthy municipalities and spending increases were also greater. As a result the less wealthy municipalities were able to increase service levels while substantially reducing their tax rates relative to the wealthier municipalities. The range of average mill rates narrowed from between 5 and 13 per cent in 1972, to between 5 and 11.7 per cent in 1973.

One measure of equity in a grant system is the extent to which the ratio of tax rates to benefits (measured by per capita expenditures) is similar among municipalities. In 1973, the intermunicipal disparities in tax rates relative to per capita expenditures narrowed significantly. The following table shows the reduction in mill rates required to raise \$100 per capita expenditure for municipalities within the indicated assessment ranges.

EQUALIZED MILL RATE REQUIRED TO
RAISE \$100 PER CAPITA EXPENDITURE

<u>Per Capita Assessment Range</u>	<u>1972</u>	<u>1973</u>	<u>Percent Change (%)</u>
0 - 5,999	10.0	8.6	-14.0
6,000 - 7,999	7.0	6.4	- 8.6
8,000 - 9,999	5.6	5.2	- 7.1
10,000 and over	4.2	4.0	- 4.8
Range in Mill Rates	5.8	4.6	-21.0

- Notes: 1. Assumes spending growth rates in the table on page 5.
2. Assumes that population increased by 1.4 per cent for all groups of municipalities.
3. Based on equalized mill rates in the table on page 5.

The reductions reflect the total system of conditional and unconditional grants to lower-tier municipalities. However, the former were not significantly altered and consequently most of the change can be attributed to the Resource Equalization Grant. This grant substantially reduced the range of these mill rates by 1.2 mills or 21 per cent.

DETAILS OF THE 1974 PROPERTY TAX STABILIZATION PROGRAM

The structure and principles underlying the Property Tax Stabilization Program have remained unaltered in 1974. However, certain parameters have been changed to enrich the Program to meet the Government's new revenue-sharing commitment. The following description of these changes will enable municipal officials to make a reasonable estimate of their municipalities' grant entitlements in 1974.

Main Per Capita Grant

- . The municipal unconditional per capita grant rates will be increased by approximately 12.5 per cent and the grants will be simplified by reducing the number of population categories as illustrated in the table below.

MUNICIPAL UNCONDITIONAL GRANTS - 1974 SCHEDULE

<u>Population Range</u>	<u>Rate of Grant</u>
0 - 5,000	\$6.00 x (Pop.)
5,001 - 10,000	\$ 30,000 + \$6.40 x (Pop. over 5,000)
10,001 - 15,000	\$ 62,000 + \$6.60 x (Pop. over 10,000)
15,001 - 20,000	\$ 95,000 + \$6.80 x (Pop. over 15,000)
20,001 - 25,000	\$ 129,000 + \$7.00 x (Pop. over 20,000)
25,001 - 50,000	\$ 164,000 + \$7.20 x (Pop. over 25,000)
50,001 - 75,000	\$ 344,000 + \$7.40 x (Pop. over 50,000)
75,001 - 100,000	\$ 529,000 + \$7.60 x (Pop. over 75,000)
100,001 - 200,000	\$ 719,000 + \$7.80 x (Pop. over 100,000)
200,001 or more	\$1,499,000 + \$8.00 x (Pop. over 200,000).

- . The regional municipal per capita grant will be increased by 10 per cent from \$8.00 to \$8.80. An additional \$.20 per capita will be paid to all regional governments in recognition of the fact that they are expected to assume greater responsibilities for local planning. The total 1974 regional per capita grant will therefore be \$9.00.
- . The per capita grant will be further enriched by using the population data defined in the next section.
- . These revisions will transfer an additional \$11 million to municipalities in 1974.

Grants for Policing Costs

- . The unconditional grant towards municipal policing costs will be enriched from \$3.00 to \$5.00 per capita.
- . The grant in respect of regional police forces will be raised from \$5.00 to \$7.00 per capita.
- . These grants will also be enriched by using the population data described in the next section.
- . These enrichments will transfer an additional \$17 million to municipalities in 1974.

Resource Equalization Grant

The intent of the Resource Equalization Grant is to strengthen the fiscal capacity of municipalities with below-average tax bases and generate more equity in Ontario's total grant structure. In 1974 the grant will be further enriched towards this objective in the following ways:

- . Each eligible municipality will receive a payment equal to 60 per cent of its relative deficiency times its 1973 Net General Dollar Levy.
- . This grant will be subject to an increased maximum of 25 per cent of 1973 Net General Dollar Levies. The maximum for former mining municipalities that are unduly constrained by the 25 per cent limit will be increased to include 50 per cent of their 1972 formula mining revenue payments.
- . The relative assessment deficiency will be the amount by which a municipality's per capita equalized assessment falls below a standard of \$10,100, divided by \$10,100. The standard has been raised from \$10,000 to \$10,100 to reflect the increase in the average per capita equalized assessment in the province.
- . For purposes of this grant, the 1973 Net General Dollar Levy will be broadened to include the 1973 entitlements to the General Support Grant, the Resource Equalization Grant, and the Northern Ontario Special Support Grant.
- . All former mining municipalities will again receive the guarantee of 105 per cent of their 1973 formula mining revenue payments.
- . An example of how the formula works is provided below:

Equalized Per Capita Assessment	\$	7,000
Assessment Deficiency (\$10,100 - \$7,000)	\$	3,100
Deficiency as Percent of \$10,100		.3069
60 Per Cent of Deficiency		.1841
1973 Levy	\$1,250,000	
1973 Resource Equalization Grant	\$	150,000
1973 General Support Grant	\$	60,000
1973 Northern Ontario Special Support Grant	<u>\$</u>	<u>100,000</u>
Total Adjusted 1973 Levy		\$1,560,000
1974 Resource Equalization Grant	\$	287,196

- . These enrichments will transfer an additional \$15 million to municipalities in 1974.

General Support Grant

This grant recognizes the inability of property tax revenues to keep pace with the rapidly increasing financial requirements of municipalities, notably in the face of higher rates of inflation. To further alleviate this problem the General Support Grant will be enriched as follows:

- . The rate of General Support Grant will rise to 9 per cent for those municipalities which contain their spending growth to 8 per cent or less in 1974. The rate will drop to 3 per cent for municipalities which increase their spending in 1974 by 14 per cent or more.
- . The following table illustrates the enriched rate schedule for the 1974 General Support Grant (1973 schedule in brackets):

<u>Spending Growth</u> <u>Rate in 1974</u> <u>(%)</u>	<u>Rate of General</u> <u>Support Grant</u> <u>(%)</u>
14 or more	3 (2)
13	4 (2)
12	5 (2)
11	6 (3)
10	7 (4)
9	8 (5)
8 or less	9 (6)

- . The definition of the Net General Dollar Levy for purposes of the 1974 General Support Grant will be broadened to include a municipality's 1973 entitlement to the General Support Grant, the Resource Equalization Grant and the Northern Ontario Special Support Grant.

- . The new Regional Municipalities of Durham, Haldimand-Norfolk, Halton, Hamilton-Wentworth and Peel, and the constituent area municipalities will receive a payment in 1974 equal to 7 per cent of their 1974 Net General Dollar Levies.
- . Each municipality in the Northern part of the province will receive an additional payment equal to 12 per cent of its 1973 Net General Dollar Levy, as defined above.
- . The above enrichments will transfer an additional \$37 million to municipalities in 1974.

THE 1974 MUNICIPAL GRANTS POPULATION

The population data used for purposes of the 1973 Property Tax Stabilization Grants were those provided by the 1971 federal census. This year, population data are being updated two years by using the 1973 Provincial census. These 1973 Provincial census statistics are amended for grant purposes to include temporary population and a one-year guarantee against losses of population which may emanate from the change in data source. Furthermore, these amended 1973 population statistics will be universally used in the various Ministries of the Government for purposes of grant calculation, wherever applicable.

The population for each municipality, which appears in the attached tables, is calculated as follows:

- . the 1973 population as determined under Sections 23 and 23(a) of The Assessment Act; plus
- . a deemed temporary population equal to one-third the number by which the above population falls below the product of 2.5 times the number of households in 1972;
- . the population so determined is subject to a minimum of 99 per cent and a maximum of 120 per cent of the population used to determine the 1973 Resource Equalization Grant entitlement under The Property Tax Stabilization Act, 1973;
- . municipalities without permanent population will not receive a deemed temporary population.

ESTIMATED GRANTS AND 1974 POPULATION

The following tables provide an estimate of the total amount that each municipality in the province will receive in 1974 under the revised Property Tax Stabilization Program. They also provide the estimated expenditure growth rates from 1972 to 1973, the estimated 1973 Property Tax Stabilization Program entitlements and the 1974 grant population. Both the 1973 and 1974 Property Tax Stabilization Program grant estimates include, wherever applicable, the per capita grants and the grants in respect of policing.

The 1974 grant figures are meant only as a guide to municipalities in establishing their 1974 budgets. They should not be construed as exact entitlements since estimates had to be employed for many of the data items in determining the Property Tax Stabilization Grants. As a special precautionary note, all data items, except population, are estimated for upper and lower-tier municipalities in the new regional municipalities.

The Net General Dollar Levies for purposes of the General Support Grant and the Resource Equalization Grant were calculated using 1973 assessment and general mill rate data, but other components of the levies were estimated. The Net General Dollar Levy also includes the stabilization grant entitlements for 1973, of which the General Support Grant component is subject to revision upon final determination of the actual spending growth rates from 1972 to 1973. The 1974 General Support Grant rate was tentatively set at 7 per cent for each municipality. In accordance with the revised General Support Grant rate schedule, this rate may rise to 9 per cent or decline to 3 per cent, depending on the estimated expenditure growth rate from 1973 to 1974 for each municipality.

TABLE 1

ESTIMATED GRANTS AND 1974 POPULATION

Established Counties
and Regional Municipalities

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Brant	- 6.7	42	51	91,213
Bruce	25.1	79	85	54,453
Dufferin	15.3	17	49	24,035
Elgin	- 5.9	77	76	66,001
Essex	3.9	152	192	308,407
Frontenac	- 1.8	50	80	108,005
Grey	- 9.3	96	134	69,451
Haliburton	12.0	7	27	17,624
Hastings	5.6	74	75	99,049
Huron	10.8	62	117	53,673
Kent	16.4	42	145	99,905
Lambton	- 2.7	108	144	113,214
Lanark	- 0.5	46	53	42,386
Leeds & Grenville	7.9	55	65	76,829
Lennox & Addington	3.0	43	56	31,578
Metro Toronto	16.3	3,678	12,624	2,118,821
Middlesex	-52.3	114	116	291,681
Muskoka	9.1	49	89	44,149
Niagara	16.9	230	969	351,257
Northumberland	-13.0	N/A	50	61,829
Ottawa-Carleton	17.0	396	1,228	478,536
Oxford	22.9	25	89	79,354
Perth	22.5	14	53	63,284
Peterborough	15.0	17	68	98,702
Prescott & Russell	8.5	83	79	45,410
Prince Edward	3.1	46	50	21,366
Renfrew	1.2	99	93	85,211
Simcoe	34.9	47	189	188,312
Stormont, et al	5.4	83	78	95,702
Sudbury	10.0	1,700	2,630	165,604
Victoria	35.2	26	79	42,717
Waterloo	10.0	441	802	265,683
Wellington	12.1	31	111	115,409
York	28.8	130	430	184,813

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

TABLE 2

ESTIMATED GRANTS AND 1974 POPULATION

Established Municipalities

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Adelaide	-13.3	21	28	2,191
Adjala	7.3	18	21	2,592
Admaston	9.9	19	30	1,363
Adolphustown	-14.5	8	14	735
Ailsa Craig	0.8	14	23	609
Airy	5.8	11	17	948
Albemarle	- 8.4	13	17	1,322
Alberton	- 0.6	11	13	652
Aldborough	- 6.4	25	30	3,205
Alexandria	-12.7	119	178	3,212
Alfred Tp.	29.0	32	48	1,805
Alfred V.	107.8	20	34	1,132
Algona, N.	8.0	8	12	738
Algona, S.	- 7.0	6	7	419
Alice & Fraser	17.3	39	55	2,603
Alliston	- 6.1	57	70	3,144
Almonte	6.8	110	171	3,698
Alnwick	3.3	6	9	1,116
Alvinston	23.4	13	21	708
Amabel	7.3	48	61	4,143
Amaranth	0.2	18	22	2,001
Ameliasburgh	0.9	87	112	4,512
Amherstburg	0.5	79	128	5,645
Amherst Island	1.0	8	10	442
Anderdon	9.7	51	73	4,799
Anson, et al	20.0	29	52	3,393
Arkona	63.7	8	11	468
Armour	29.1	13	20	1,165
Armstrong	10.0	38	61	1,455
Arnprior	13.4	189	264	6,130
Arran	37.0	30	45	1,406
Artemesia	1.7	17	28	2,225
Arthur Tp.	-12.1	21	28	1,774
Arthur V.	- 1.3	38	52	1,544
Ashfield	8.0	18	25	1,939

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Asphodel	-12.5	27	39	1,653
Assiginack	- 4.5	29	40	917
Athens	2.1	22	34	1,055
Athol	57.5	15	22	1,219
Atikokan	7.8	571	674	6,024
Atwood	-47.5	8	10	325
Augusta	29.9	52	73	5,520
Aurora	15.2	251	354	13,627
Aylmer	- 0.9	126	164	4,705
Bagot, et al	-12.2	24	38	1,468
Baldwin	-46.9	8	14	684
Balmertown	23.0	137	183	1,937
Bancroft	-12.7	56	76	2,165
Bangor, et al	12.9	20	30	1,516
Barclay	18.6	16	20	1,046
Barrie C.	16.8	619	773	29,071
Barrie Tp.	32.8	8	16	1,113
Barrie Island	-14.7	4	6	119
Barry's Bay	8.6	25	40	1,417
Bastard, et al	- 0.5	38	56	2,655
Bath	-42.0	22	34	801
Bathurst	47.5	25	42	2,061
Bayfield	16.6	8	12	670
Bayham	22.2	31	46	4,084
Beachburg	35.4	11	13	594
Beachville	- 9.1	12	16	985
Beardmore	8.2	24	34	794
Beckwith	16.1	35	48	2,083
Bedford	26.0	19	36	1,548
Beeton	13.2	27	43	1,268
Belle River	28.6	55	82	3,104
Belleville	10.8	1,267	1,701	34,947
Belmont V.	10.2	14	19	790
Belmont, et al Tp.	- 6.9	27	51	3,467
Bentinck	7.3	34	24	2,420

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Bexley	24.2	5	11	1,224
Bicroft	36.9	44	45	615
Biddulph	9.3	30	41	2,110
Billings	-18.4	7	10	527
Black River - Matheson	- 3.5	224	321	3,946
Blandford	- 1.2	12	14	1,483
Blanshard	-14.2	15	18	1,973
Blenheim T.	- 9.6	97	141	3,544
Blenheim Tp.	-13.6	36	40	4,587
Blind River	2.7	97	138	3,415
Bloomfield	20.0	10	14	761
Blue	-14.8	3	4	121
Blyth	-24.0	16	23	853
Bobcaygeon	-11.6	16	20	1,566
Bonfield T.	-22.9	13	21	687
Bonfield Tp.	-31.5	16	26	956
Bosanquet	-12.2	25	35	4,109
Bothwell	-13.9	24	41	972
Bracebridge	-12.8	92	105	8,019
Bradford	11.4	80	123	3,703
Braeside	0.0	5	6	516
Brant	33.5	60	96	3,335
Brantford C.	13.0	2,461	3,210	63,035
Brantford Tp.	8.0	130	145	9,307
Brethour	- 0.1	4	7	237
Brighton Tp.	-14.9	21	26	2,923
Brighton V.	26.2	66	105	2,996
Brockville	6.5	563	941	19,674
Bromley	-25.1	21	24	1,258
Brooke	2.7	28	35	1,995
Brougham	-34.2	7	9	321
Bruce	18.9	13	16	1,677
Bruce Mines	34.0	14	23	499
Brudenell, et al	23.2	10	11	847
Brussels	4.1	17	24	954

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (\$)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Burford	2.2	56	65	5,728
Burgess, N.	25.1	13	26	1,015
Burk's Falls	-1.8	15	21	882
Burleigh, et al	-5.7	14	23	2,095
Burpee	10.8	4	6	297
Cache Bay	5.6	30	35	719
Caldwell	15.1	62	75	1,839
Caledonia	7.9	26	35	1,280
Calvin	20.4	7	12	535
Cambridge C.	10.0	2,176	3,131	65,614
Cambridge Tp.	5.3	54	78	2,953
Camden	8.2	19	21	2,568
Camden East	-20.3	58	83	3,574
Cameron	14.2	2	2	147
Campbellford	9.1	112	172	3,447
Capreol	9.9	189	268	3,974
Caradoc	-15.6	61	72	5,350
Carden	15.7	3	8	786
Cardiff	16.7	13	26	1,097
Cardinal	20.0	45	65	1,849
Carleton Place	13.7	159	251	5,054
Carling	3.9	7	13	1,322
Carlow	-32.2	9	12	421
Carnarvon	60.8	23	59	1,188
Carrick	6.5	45	58	2,508
Casey	0.0	7	10	580
Casimir, et al	8.0	49	69	1,538
Casselman	53.5	25	41	1,355
Cavan	17.8	15	23	2,930
Chalk River	8.0	18	21	1,083
Chamberlain	-22.7	9	12	373
Chandos	-32.0	10	18	1,147
Chapleau	52.4	141	238	3,474
Chapman	-30.7	4	6	540
Chapple	3.7	19	29	957

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Charlottenburgh	7.8	132	189	5,141
Charlton	- 3.5	2	3	171
Chatham C.	22.5	1,176	1,704	35,373
Chatham Tp.	- 6.0	55	62	7,195
Chatsworth	8.0	8	11	395
Chesley	10.6	48	76	1,806
Chesterville	-10.9	42	71	1,268
Chisholm	- 6.8	15	20	951
Christie	- 4.0	5	7	618
Clarence	0.2	102	149	4,852
Clarendon, et al	26.9	10	18	947
Clifford	- 1.8	15	21	596
Clinton	27.8	98	156	3,116
Cobalt	5.4	177	223	2,175
Cobden	3.9	27	33	980
Cobourg	38.6	276	363	11,094
Cochrane	7.9	189	297	4,857
Cockburn Island ¹	-42.1	5	4	0
Colborne Tp.	6.0	21	28	1,419
Colborne V.	6.8	44	62	1,622
Colchester, N.	2.2	42	56	3,290
Colchester, S.	19.7	44	73	5,062
Coldwater	15.9	13	21	774
Coleman	17.0	28	40	756
Collingwood T.	1.0	177	212	9,884
Collingwood Tp.	6.3	19	30	3,338
Conmee	-14.1	12	15	407
Cookstown	-73.4	16	23	848
Cornwall C.	5.7	1,939	2,457	46,027
Cornwall Tp.	26.7	101	147	4,535
Cosby, et al	7.0	49	64	1,810
Courtright	27.1	13	19	656
Cramahe	14.9	16	23	2,246
Creemore	- 0.3	20	30	977
Crosby, N.	-13.8	12	15	919

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

1. No permanent population.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Crosby, S.	0.6	26	39	1,728
Culross	21.3	32	46	1,732
Cumberland	18.6	166	263	11,121
Dack	-63.0	8	12	424
Dalton	- 1.0	4	6	315
Darling	16.5	7	13	498
Dawn	0.1	16	18	1,816
Day, et al	- 7.3	9	11	448
Deep River	16.2	62	116	5,614
Delaware	- 8.1	23	24	2,266
Deloro	16.7	5	7	235
Denbigh, et al	7.8	14	20	1,123
Derby	- 1.2	31	25	2,309
Dereham	9.6	73	101	5,643
Deseronto	24.5	53	75	1,844
Dilke	-17.3	3	3	233
Dorchester, N.	- 8.3	101	126	6,658
Dorchester, S.	7.9	24	33	1,625
Dorion	133.1	13	23	500
Douro	5.4	51	65	3,125
Dover	68.5	28	40	4,379
Downie	- 9.9	31	37	2,504
Drayton	- 1.2	17	21	744
Dresden	18.8	82	120	2,364
Drummond	28.9	28	35	1,917
Dryden	10.4	230	366	6,850
Dumfries, N.	10.0	77	96	4,784
Dumfries, S.	4.9	49	57	3,952
Dummer	8.6	14	21	2,022
Dundalk	43.0	22	38	1,071
Dungannon	- 3.0	11	18	923
Dunwich	21.6	23	29	2,244
Durham	- 0.6	76	103	2,492
Dutton	32.2	18	26	887
Dymond	21.3	25	41	999

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Dysart, et al	26.4	37	70	5,218
Ear Falls	24.0	39	71	1,709
Easthope, N.	7.9	18	23	2,169
Easthope, S.	18.1	21	32	1,871
Eastnor	32.9	11	17	1,518
Edwardsburgh	- 4.2	66	69	3,874
Eganville	17.7	25	41	1,385
Egremont	37.4	28	40	1,929
Ekfrid	1.2	32	44	2,054
Elderslie	-10.4	23	28	1,263
Eldon	12.1	16	25	2,080
Elizabethtown	6.0	85	97	6,772
Ellice	25.7	46	74	2,970
Elliot Lake	6.8	990	1,233	8,984
Elma	5.3	45	54	3,618
Elmsley, N.	3.9	24	34	1,726
Elmsley, S.	4.9	19	27	1,922
Elmvale	24.2	23	43	1,200
Elora	10.2	37	50	2,191
Elzevir, et al	3.2	10	12	649
Embro	18.6	12	19	676
Emily	- 6.1	23	36	2,819
Emo	3.6	39	52	1,079
Englehart	20.3	42	70	1,672
Enniskillen	1.5	36	44	3,060
Ennismore	-28.4	15	21	2,103
Eramosa ²	15.3	34	44	3,753
Erieau	16.4	10	13	620
Erie Beach ³	N/A			232
Erin Tp.	7.9	30	38	4,891
Erin V.	-41.1	23	33	1,880
Ernestown	6.8	99	143	9,967
Escott, Front of	24.1	17	22	1,125
Espanola	7.9	202	269	5,984
Essa	2.4	71	91	8,282

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

2. Significant annexations cause 1973 and 1974 data to be non-comparable.

3. No grant entitlements in absence of audited financial reports.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Essex	0.2	125	204	4,709
Etobicoke	7.0	5,282	6,618	284,648
Euphemia	34.6	18	25	1,262
Euphrasia	2.0	12	14	1,540
Evanturel	6.9	17	18	623
Exeter	55.4	117	169	3,282
Faraday	10.7	23	31	1,466
Fauquier	32.4	23	35	1,613
Fenelon	-17.6	20	39	4,209
Fenelon Falls	8.9	35	47	1,655
Fergus	- 0.3	125	159	5,445
Ferris, E.	- 2.6	52	70	2,673
Field	7.8	22	32	884
Finch Tp.	0.7	53	69	2,277
Finch V.	-27.7	8	11	400
Flesherton	3.0	10	13	600
Flos ⁴	-19.5	37	49	2,360
Foley	4.3	12	18	1,510
Forest	-10.5	59	82	2,357
Fort Erie	17.6	570	991	24,385
Fort Frances	0.6	555	726	9,697
Frankford	17.0	41	56	1,843
Fredericksburgh, N.	1.8	32	56	2,548
Fredericksburgh, S.	-26.6	17	21	1,084
Fullarton	4.7	29	39	1,607
Galway and Cavendish	- 4.9	4	12	1,480
Gananoque	- 6.6	126	171	5,144
Garafraxa, E.	32.7	7	12	1,201
Garafraxa, W.	18.4	11	19	1,903
Gauthier	23.8	9	9	198
Georgian Bay	13.2	21	62	4,363
Georgina	- 5.3	266	425	17,983
Geraldton	26.3	111	202	3,139
Gillies	69.5	6	10	353
Glackmeyer	-28.1	17	24	806

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

4. Significant annexations cause 1973 and 1974 data to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Glamorgan	10.9	15	27	1,205
Glencoe	17.3	39	61	1,516
Glenelg	-24.9	10	13	1,372
Gloucester ⁵	28.3	791	1,784	43,753
Goderich T.	28.8	189	293	6,829
Goderich Tp.	-14.7	33	41	2,262
Gordon	- 3.8	9	14	490
Gore Bay	13.6	19	33	762
Gosfield, N.	7.1	38	44	3,489
Gosfield, S.	7.8	73	90	6,433
Goulbourn ⁶	17.4	240	355	10,401
Gower, S.	8.0	10	12	737
Grand Bend	13.2	6	15	1,093
Grand Valley	2.2	21	28	967
Grattan	5.4	16	21	1,288
Gravenhurst	5.2	90	119	8,671
Greenock	6.6	33	51	1,747
Grey	8.1	36	48	1,913
Griffith, et al	83.4	6	10	540
Grimsby	20.6	428	657	15,779
Guelph C.	8.2	1,134	1,623	64,100
Guelph Tp.	14.2	15	23	2,639
Gwillimbury, E.	6.1	191	268	9,692
Gwillimbury, W.	3.0	28	35	3,500
Hagar	10.3	43	58	1,115
Hagarty, et al	- 9.6	19	27	1,599
Hagerman	-52.6	5	10	633
Haileybury	18.6	252	348	5,129
Haldimand Tp.	- 5.9	31	38	3,160
Hallam	-59.0	3	4	210
Hallowell	14.1	38	41	36,161
Hamilton Tp.	- 0.4	89	116	7,520
Hanover	14.2	96	154	5,116
Harley	- 0.6	12	19	576
Harris	123.3	6	9	411

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

5. Significant annexations cause 1973 and 1974 estimates to be non-comparable.

6. Significant amalgamations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Harriston	7.8	73	103	1,820
Harrow	8.7	42	59	1,989
Harvey	3.6	11	24	2,524
Harwich	15.4	43	63	6,807
Hastings	-18.1	28	42	928
Havelock	30.2	32	52	1,218
Hawkesbury	8.0	329	398	9,423
Hawkesbury, E.	-28.4	59	64	2,810
Hawkesbury, W.	12.5	37	51	2,279
Hay	4.9	15	21	2,165
Head, et al	37.6	6	9	520
Hearst	24.5	144	208	4,742
Hensall	5.9	20	25	934
Hepworth	2.8	5	9	381
Herschel	11.9	9	16	1,100
Hibbert	- 7.1	31	41	1,546
Highgate	5.0	8	10	419
Hilliard	9.0	10	17	379
Hillier	27.1	28	36	1,568
Hilton	-15.2	5	9	198
Hilton Beach	20.8	5	9	264
Himsworth, N.	17.7	25	44	2,225
Himsworth, S.	2.8	12	18	1,217
Hinchinbrooke	27.9	19	31	1,269
Holland	7.7	26	39	2,041
Hope	2.6	21	25	3,053
Horton	-16.4	28	34	1,726
Howard	-31.3	30	33	2,700
Howe Island	18.9	3	4	272
Howick	-45.1	52	71	3,018
Howland	43.2	20	40	1,016
Hudson	25.2	8	12	515
Hullett	82.1	39	59	1,843
Humphrey	- 9.7	10	18	1,343
Hungerford	8.5	35	43	2,336

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Huntingdon	8.5	24	31	1,679
Huntsville	- 5.9	152	175	10,454
Huron	17.6	26	47	2,354
Ignace	27.5	52	84	1,460
Ingersoll	2.1	267	354	8,013
Innisfil	7.5	156	202	12,743
Iron Bridge	31.7	12	22	865
Iroquois	-22.5	13	14	1,216
Iroquois Falls	8.2	264	381	7,045
Jaffray, et al	1.2	68	110	3,093
James	36.1	20	27	667
Jocelyn	8.5	6	9	197
Johnson	26.2	21	32	770
Joly	23.9	1	3	127
Kaladar, et al	- 9.1	17	23	1,610
Kapuskasing	12.7	484	755	12,628
Kearney	-45.5	6	21	641
Keewatin	23.2	63	94	2,090
Kemptville	7.9	77	107	2,405
Kendrey	22.2	30	45	1,134
Kennebec	11.5	11	21	1,006
Kenora	26.9	394	651	10,633
Kenyon	4.4	44	55	2,549
Keppel	10.5	30	48	2,504
Kerns	18.5	9	14	462
Killaloe Stn.	-10.0	11	17	801
Kincardine T.	1.3	127	186	3,387
Kincardine Tp.	12.7	39	67	2,513
King	-18.2	207	262	13,083
Kingsford	- 1.4	1	1	68
Kingston C.	3.6	1,988	2,998	60,482
Kingston Tp.	-13.7	158	188	20,877
Kingsville	19.2	96	139	4,288
Kinloss	10.5	24	41	1,256
Kirkland Lake	37.5	974	1,379	14,827

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Kitchener	5.6	3,267	3,807	122,481
Kitley	20.6	25	35	1,736
Laird	15.4	17	27	728
Lake of Bays	-25.0	25	42	3,939
Lakefield	7.0	73	90	2,216
Lanark Tp.	16.5	17	28	886
Lanark V.	15.2	15	22	852
Lancaster Tp.	11.9	62	92	3,026
Lancaster V.	7.7	15	20	610
Larder Lake	- 0.3	74	99	1,460
Latchford	135.6	19	24	529
La Vallee	6.2	17	22	914
Lavant, et al ⁷	N/A	21	32	930
Laxton, et al	37.7	7	12	1,032
Leamington	7.5	167	231	10,576
Leeds & Lans., Front	13.3	42	57	3,722
Leeds & Lans., Rear	- 5.6	38	59	2,489
Limerick	- 2.9	6	8	466
Lincoln	18.0	285	426	14,093
Lindsay T.	3.5	522	672	12,455
Lindsay Tp.	7.7	6	11	568
Lion's Head	1.7	11	23	537
Listowel	17.1	113	164	4,919
Little Current	11.5	47	62	1,536
Lobo	16.4	27	48	4,221
Lochiel	-18.8	56	77	3,068
Logan	7.9	35	41	2,274
London C.	8.5	6,936	9,476	232,660
London Tp.	5.6	54	60	5,992
Longlac	24.1	59	110	1,608
Longueuil	-14.7	21	27	1,064
L'Orignal	7.3	26	33	1,324
Loughborough	1.3	41	63	2,651
Lucan	-12.6	27	44	1,213
Lucknow	7.9	23	30	1,051

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

7. Significant amalgamations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Luther, E.	- 6.9	7	8	840
Luther, W.	- 8.2	16	21	1,107
Lutterworth	6.2	5	11	1,123
Macdonald, et al	23.1	29	42	1,413
Machar	-10.4	8	13	715
Machin	-14.5	28	43	1,189
Madoc Tp.	82.0	18	27	1,563
Madoc V.	9.6	37	46	1,335
Magnetawan	6.9	5	9	414
Maidstone	1.0	65	80	7,991
Malahide	17.6	27	39	4,665
Malden	5.8	38	52	3,340
Manitouwadge	6.0	385	387	3,305
Manvers	1.0	19	28	2,574
Mara	21.1	20	40	3,906
Marathon	26.6	59	93	2,425
March	21.1	61	98	6,615
Mariposa	19.4	55	82	3,525
Markdale	- 1.0	40	60	1,333
Markham	17.3	655	1,020	47,580
Marmora	1.9	42	56	1,403
Marmora and Lake	-15.7	23	31	1,653
Maryborough	- 7.9	40	43	2,247
Marysburgh, N.	23.6	19	24	1,207
Marysburgh, S.	- 2.1	14	17	956
Massey	-32.5	25	41	1,345
Matchedash	- 1.9	5	9	1,017
Matilda	38.8	54	72	3,124
Mattawa	- 8.9	88	139	2,843
Mattawan	-53.5	1	2	114
Maxville	7.9	17	23	847
Mayo	22.3	6	9	437
McCrosson, et al	- 7.9	5	6	279
McDougall	-16.9	38	62	2,338
McGarry	1.6	111	134	1,739

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
McGillivray	16.1	11	18	1,795
McKellar	-26.3	13	18	907
McKillop	3.0	26	32	1,557
McMurrich	7.5	9	15	680
McNab	- 7.8	74	77	3,563
Meaford	11.0	124	195	4,118
Medonte	1.7	36	54	3,138
Melancthon	- 6.5	19	21	2,080
Merrickville	-30.5	24	31	931
Mersea	N/A	85	110	8,987
Metcalfe	13.3	5	9	829
Michipicoten	1.2	197	274	4,824
Midland	12.0	229	340	11,109
Mildmay	28.4	15	28	1,009
Millbrook	49.9	15	16	898
Milverton	12.9	37	61	1,251
Minto	-22.4	42	60	2,147
Mitchell	11.6	78	114	2,598
Monaghan, N.	8.2	11	13	1,079
Monaghan, S.	1.8	10	13	1,070
Monmouth	60.0	21	30	916
Mono	3.3	21	27	2,981
Montague	- 2.8	40	49	2,801
Monteagle	- 6.1	13	21	1,028
Moore	-10.7	74	85	7,230
Moosonee	23.9	21	35	1,310
Morley	-13.0	15	19	598
Mornington	5.4	38	47	2,702
Morris	-40.6	33	44	1,590
Morrisburg	7.8	42	50	2,068
Morson	3.2	5	11	315
Mosa	-36.7	12	14	1,287
Mountain	20.0	45	109	2,480
Mount Forest	- 2.8	79	110	3,135
Mulmur	2.0	13	16	1,737

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Murray	12.2	82	123	7,176
Muskoka Lakes	-10.9	69	118	8,703
Nairn	13.5	18	25	484
Nakina	35.9	18	34	660
Napanee	- 2.1	193	287	4,827
Neebing	58.2	15	26	644
Nepean ⁸	26.0	1,146	2,145	68,099
Neustadt	9.9	10	14	573
Newboro'	0	6	9	312
Newburgh	1.6	8	11	613
Newbury	49.4	8	10	342
New Liskeard	15.1	233	397	5,410
Newmarket	18.7	491	753	21,643
Niagara Falls	0.5	1,646	1,916	66,196
Niagara-on-the-Lake	6.9	207	269	12,387
Nichol	20.8	29	45	2,512
Nickel Centre	10.0	844	1,150	13,075
Nipigon	24.5	79	108	2,610
Nipissing	36.5	6	17	1,359
Nissouri, E.	-13.1	42	45	3,316
Nissouri, W.	39.1	22	29	3,225
Normanby	30.9	39	53	2,498
North Bay	18.1	2,176	3,242	49,202
North Shore	10.0	30	46	2,079
Norwich	10.9	48	72	1,759
Norwich, N.	6.8	33	41	2,522
Norwich, S.	- 2.6	24	27	3,114
Norwood	27.8	25	42	1,190
Nottawasaga ⁸	8.0	46	57	4,980
Oakland	12.1	20	28	1,385
O'Connor	22.4	9	19	426
Oil Springs	-13.2	11	16	564
Olden	-30.8	12	20	872
Oliver	59.7	30	45	1,407
Omeme	-20.2	15	23	769

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

8. Significant annexations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Onaping Falls	10.0	662	960	7,170
Onondaga	1.7	12	16	1,368
Ops	- 3.1	20	28	2,426
Orangeville	7.9	146	223	9,971
Orford	14.1	10	16	1,593
Orillia C.	7.5	762	952	23,791
Orillia Tp.	- 6.6	42	61	6,021
Oro	- 3.1	40	51	5,697
Osgoode ⁹	22.4	139	195	8,318
Osnabruck	- 1.6	82	121	3,385
Oso	26.7	19	33	1,322
Osprey	- 9.4	22	29	1,726
Otonabee	- 5.0	77	105	4,268
Ottawa	6.9	6,114	7,638	294,045
Owen Sound	2.5	694	864	18,005
Owens, et al	10.0	26	43	1,306
Oxford (on Rideau)	7.9	44	59	2,801
Oxford, E.	9.7	31	42	2,282
Oxford, N.	84.7	13	18	1,756
Oxford, W.	19.3	30	40	2,833
Paipoonge	20.1	43	68	2,316
Paisley	61.7	17	36	892
Pakenham	4.6	32	43	1,183
Palmerston	9.8	39	54	1,881
Palmerston, et al	- 0.7	9	13	562
Papineau	80.4	7	11	651
Paris	10.8	228	346	6,438
Parkhill	8.7	29	41	1,244
Parry Sound	5.3	219	275	5,665
Peel	3.8	35	49	3,516
Pelee	- 3.7	4	6	457
Pelham	0.8	252	373	9,897
Pembroke C.	10.4	635	915	16,083
Pembroke Tp.	3.5	17	19	1,157
Penetanguishene	-14.4	175	242	5,418

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

9. Significant annexations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Percy	3.5	17	19	2,102
Perry	-35.8	19	28	1,387
Perth	7.8	205	284	5,496
Petawawa Tp.	11.6	43	45	4,138
Petawawa V.	-11.8	60	79	3,314
Peterborough	10.5	1,511	2,067	56,923
Petrolia	8.0	173	229	3,971
Picton	16.1	166	249	4,684
Pilkington	1.5	12	15	1,627
Pittsburgh	-15.6	51	64	7,420
Plantagenet	- 0.1	24	34	899
Plantagenet, N.	48.1	45	65	2,145
Plantagenet, S.	4.6	44	53	1,707
Plummer Add'l.	36.0	13	25	704
Plympton	- 7.6	39	58	4,201
Point Edward	- 1.0	54	68	2,745
Port Burwell	6.5	20	30	830
Port Colborne	8.0	682	867	21,085
Port Elgin	21.1	114	178	3,570
Port Hope	8.8	161	186	8,927
Portland	1.6	52	77	3,613
Port McNicoll	0.6	37	55	1,485
Port Stanley	8.7	32	44	2,009
Powassan	8.0	26	40	1,153
Prescott	2.9	206	272	5,083
Prince	13.7	11	15	695
Proton	2.7	27	34	1,683
Puslinch	15.4	21	35	3,957
Radcliffe	31.5	14	21	1,112
Raglan	36.8	9	11	748
Rainy River	7.9	36	59	1,182
Raleigh	2.3	45	44	5,589
Rama	5.2	9	15	1,722
Ramsay	5.0	35	47	1,921
Ratter, et al	57.2	62	82	1,582

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Rawdon	-26.1	34	43	2,168
Rayside-Balfour	10.0	1,119	1,547	15,750
Red Lake	35.8	145	194	2,241
Red Rock	39.2	44	74	1,873
Renfrew	20.3	389	474	8,818
Richmond	- 6.4	48	71	2,933
Richmond Hill	10.1	586	718	33,350
Rideau ¹⁰	N/A	93	127	6,045
Ridgetown	9.3	86	110	2,832
Ripley	34.2	11	21	498
Rochester	4.4	28	35	3,909
Rockcliffe Park	2.2	43	62	2,160
Rockland	14.3	73	114	3,724
Rodney	-17.8	22	28	1,005
Rolph, et al	7.1	24	29	2,038
Romney	1.6	14	18	1,821
Ross	11.8	36	37	1,598
Rosseau	-33.9	6	9	282
Roxborough	- 1.6	60	75	2,948
Russell	19.1	91	146	4,344
Rutherford, et al	-31.5	10	18	491
Ryerson	9.6	7	10	492
St. Catharines	6.2	3,309	4,125	113,598
St. Clair Beach	3.2	26	35	1,967
St. Edmunds	-66.0	5	9	1,091
St. Isidore	70.9	16	16	659
St. Joseph	- 0.3	40	67	1,170
St. Marys	6.7	154	175	4,652
St. Thomas	9.6	909	1,332	25,929
St. Vincent	-12.6	15	20	1,809
Salter, et al	7.3	28	36	1,036
Sandfield	- 7.8	5	8	276
Sandwich, S.	- 0.1	35	35	5,033
Sandwich, W.	12.4	298	399	13,418
Sarawak	6.4	23	31	1,918

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

10. Significant annexations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Sarnia C.	10.1	989	1,399	56,947
Sarnia Tp.	23.7	30	164	9,843
Saugeen	9.8	14	22	1,423
Sault Ste. Marie	6.2	4,284	5,382	79,194
Scarborough ¹¹	4.6	7,223	8,602	354,273
Schreiber	39.1	54	90	2,068
Seaforth	45.1	60	89	2,044
Sebastopol	0.3	2	4	599
Seymour	- 0.9	35	46	3,519
Shackleton, et al	5.8	20	27	994
Shallow Lake	- 2.7	5	7	405
Sheffield	1.8	18	27	1,321
Shelburne	22.3	52	97	2,257
Sherborne, et al	-70.8	9	21	1,388
Sherbrooke, S.	12.8	11	19	805
Sherwood, et al	8.9	21	31	1,748
Shuniah	7.9	43	64	2,240
Sidney	3.6	115	122	10,109
Sioux Lookout	60.7	106	184	2,826
Sioux Narrows	-28.0	8	15	642
Smith	0.2	74	91	7,294
Smiths Falls	- 0.5	297	402	9,460
Smooth Rock Falls	4.1	48	63	1,226
Snowdon	7.2	11	13	715
Sombra	4.7	37	45	4,123
Somerville	- 1.3	11	21	2,306
Sophiasburgh	7.3	14	17	1,796
Southampton	8.0	59	88	2,432
South River	33.6	17	29	1,043
Southwold	22.9	26	38	4,292
Springer	-24.6	40	56	2,063
Springfield	14.1	9	14	546
Stafford	8.0	61	76	3,717
Stanhope	22.5	5	17	1,954
Stanley	24.3	14	26	1,690

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

11. Significant annexations cause 1973 and 1974 data to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Stayner	-11.3	31	49	2,091
Stephen	6.2	61	78	3,883
Stirling	- 4.0	37	45	1,538
Storrington	26.1	42	63	2,749
Stratford	6.7	949	1,198	24,298
Strathroy	10.7	168	254	7,001
Strong	6.2	13	16	1,108
Sturgeon Falls	0.7	314	461	6,464
Sturgeon Point	9.2	1	1	108
Sudbury	4.6	4,939	6,189	97,553
Sullivan	-12.0	41	57	2,106
Sundridge ¹²	19.9	12	17	722
Sunnidale	28.1	38	52	2,180
Sydenham	7.7	32	49	2,611
Tara	26.8	15	27	681
Tarbutt, et al	- 7.4	8	14	450
Tavistock	7.3	37	52	1,546
Tay	7.5	63	84	5,559
Tecumseh	7.7	114	147	5,113
Tecumseth	-13.7	31	38	4,642
Teeswater	26.7	18	28	973
Tehkummah	8.0	10	15	503
Temagami	- 1.1	25	33	1,437
Terrace Bay	9.4	54	75	1,841
Thamesville	37.2	29	30	1,022
Thedford	10.5	16	22	711
Thessalon T.	8.6	47	55	1,852
Thessalon Tp.	-10.6	21	29	777
Thompson	12.0	2	3	136
Thornbury	8.0	21	31	1,314
Thornloe	2.2	3	5	136
Thorold	6.7	280	344	14,849
Thunder Bay	14.8	5,126	7,340	107,748
Thurlow	- 9.2	62	75	5,964
Tilbury	11.5	135	190	3,966

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

12. Significant annexations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Tilbury, E.	-27.4	23	27	2,978
Tilbury, N.	-11.7	29	37	2,845
Tilbury, W.	4.4	52	61	1,686
Tillsonburg	6.7	108	140	6,463
Timmins	10.0	3,411	4,786	42,090
Tiny	- 6.5	62	83	8,557
Tiverton	- 6.7	8	19	622
Toronto	7.6	14,577	18,025	700,441
Tosorontio	9.5	23	31	2,442
Tottenham	-10.1	43	68	2,453
Trenton	21.5	567	933	14,441
Trout Creek	4.8	9	11	562
Tuckersmith	34.7	60	74	2,615
Tudor, et al	- 5.3	8	12	787
Turnberry	20.1	27	39	1,438
Tweed	14.9	50	78	1,720
Tyendinaga	10.9	42	55	2,496
Usborne	-18.6	27	38	1,632
Valley East	10.0	837	1,157	17,926
Vanier	20.8	791	1,338	22,152
Vankleek Hill	21.9	42	62	1,654
Vaughan	6.0	344	437	15,977
Verulam	-13.5	12	21	2,374
Vespra	0.9	28	36	4,618
Victoria Harbour	7.2	24	35	1,288
Vienna	2.1	7	10	386
Wainfleet	0.4	137	201	5,850
Walden	10.0	371	402	10,156
Walkerton	0.4	169	214	4,605
Wallace	- 0.1	33	40	2,332
Wallaceburg	5.6	511	659	10,395
Wardsville	- 8.0	6	9	360
Warwick	12.0	15	24	2,409
Wasaga Beach ¹³	11.0	16	34	5,852
Waterloo	8.0	705	862	41,998

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

13. Significant annexations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Watford	29.7	42	65	1,393
Wawanosh, E.	- 4.5	20	25	1,095
Wawanosh, W.	11.7	22	33	1,257
Webbwood	10.1	8	14	579
Welland	9.0	1,197	1,477	44,217
Wellesley	5.9	132	171	6,120
Wellington	7.7	24	28	1,046
West Carleton ¹⁴	N/A	119	137	7,045
West Lincoln	2.3	185	284	8,921
West Lorne	24.2	19	26	1,083
Westmeath	6.5	39	53	1,950
Westminster	13.9	41	61	6,599
Westport	7.8	13	17	614
Wheatley	16.5	33	44	1,657
Whitchurch-Stouff.	45.1	155	238	11,878
White River	24.9	32	47	943
Warton	1.1	64	107	2,153
Wicksteed	30.3	55	90	1,804
Wilberforce	15.3	19	24	1,416
Williams, E.	-36.6	10	12	1,144
Williams, W.	-79.7	20	28	1,015
Williamsburgh	2.9	51	65	2,998
Wilmot	10.0	187	246	10,242
Winchester Tp.	9.0	57	71	2,860
Winchester V.	13.8	35	55	1,663
Windsor	5.0	4,985	5,811	200,277
Wingham	19.0	86	128	2,904
Wolfe Island	-15.1	24	34	1,302
Wolford	- 8.4	16	22	1,093
Wollaston	26.5	8	14	817
Woodstock	23.8	686	1,036	25,648
Woodville	76.1	7	11	494
Woolwich	5.9	196	246	14,444
Worthington	42.9	2	4	144
Wyoming	1.4	35	46	1,549

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

14. Significant annexations cause 1973 and 1974 estimates to be non-comparable.

<u>Municipality</u>	<u>1973 Growth in Spending (%)</u>	<u>1973 Total Grants (\$000)</u>	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
Yarmouth	9.5	70	73	7,715
Yonge, Front	6.5	24	31	1,621
Yonge & Escott, Rear	2.8	14	19	1,048
York	6.8	4,391	5,296	145,572
York, E.	5.2	1,744	2,201	106,323
York, N.	10.1	8,497	11,300	527,564
Zone	- 9.6	15	17	1,108
Zorra, E.	9.2	43	51	4,546
Zorra, W.	6.2	18	22	2,180
Zurich	7.3	16	22	771

Note: All data, except population, are estimates. The 1974 General Support Grants are calculated using a 7 per cent grant rate.

TABLE 3

ESTIMATED GRANTS AND 1974 POPULATION

New Regional and
Lower-Tier Municipalities

	<u>1974 Total Grants (\$000)</u>	<u>1974 Grant Population</u>
<u>Upper Tier</u>		
Durham	743	224,975
Haldimand-Norfolk	193	83,901
Halton	640	207,061
Hamilton-Wentworth	1,525	403,396
Peel	856	311,089
<u>Lower Tier</u>		
Ajax	590	18,477
Ancaster	418	14,683
Brampton	1,946	86,219
Brock	156	7,868
Burlington	2,706	93,988
Caledon	391	18,922
Delhi	336	14,667
Dundas	426	18,697
Dunnville	440	11,179
Flamborough	473	22,065
Glanbrook	254	10,028
Haldimand	414	15,257
Halton Hills	1,050	32,508
Hamilton	11,171	309,038
Milton	340	16,536
Mississauga	4,789	205,948
Nanticoke	420	18,791
Newcastle	695	28,369
Norfolk	249	11,057
Oakville	1,581	64,029
Oshawa	3,472	98,623
Pickering	571	24,730
Scugog	201	10,387
Simcoe	319	12,950
Stoney Creek	1,097	28,885
Uxbridge	198	10,212
Whitby	703	26,309

Note: All data, except population, are estimates.
The 1974 General Support Grants are calculated
using a 7 per cent grant rate.

HJ/4122/.05/.054

White, John Howard, 1925-
1974 property tax

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